

DECLARATION

Shelley Tidwell, (78-2227) declares:

1. I, Shelley Tidwell, am a duly commissioned Revenue Agent employed in the Small Business/Self Employed Division of Area 10 of the office of the area manager of the Internal Revenue Service, Fort Worth, Texas.
2. In my capacity as a Revenue Agent, I am conducting an investigation for the purpose of ascertaining the income tax liability of Kennedy and Elaine Jones for the years ending December 31, 2006 and December 31, 2007.
3. As part of the above investigation and in furtherance thereof, pursuant to 26 U.S.C. § 7602, on June 12, 2009, I issued an Internal Revenue Service Summons, Internal Revenue Service Form 2039-A, to JP Morgan Chase Bank, directing the bank to produce for examination all books, papers, records, or other documents concerning all accounts in which Kennedy and Elaine Jones are identified as having ownership, as described in said summons. The summons is attached to the petition as Exhibit A.
4. In accordance with 26 U.S.C. § 7602, on June 12, 2009, I served an attested copy of the Internal Revenue Service summons described in Paragraph 3 above on Kennedy and Elaine Jones, by mailing it to the last known address, 1901 Spirit Walk, Mansfield, Texas 76063, by certified mail.
5. On July 15, 2009, JP Morgan Chase Bank did not comply with the summons due to a Motion to Quash Summons, initiated by the taxpayer on July 01, 2009. JP Morgan Chase Bank's refusal to comply with the summons continues to the date of this Declaration.

GOVERNMENT  
EXHIBIT

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6. It is relevant and necessary to examine the books, records, and other papers demanded by the summons and to take the testimony in respect thereof in order to properly investigate the income tax liability of Kennedy and Elaine Jones for the years ending December 31, 2006 and December 31, 2007.
7. The testimony and documents sought by the above-described summons are not presently in the possession of the Internal Revenue Service.
8. All the administrative steps required by the Internal Revenue Code for issuance and service of a summons have been taken.
9. There is no "Justice Department referral", in effect with respect to Respondent or any other persons whose tax liability is at issue with regard to this summons for the tax years 2006 and 2007, as that term is defined in 26 U.S.C. § 7602(d).

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 20th day of August, 2009.

A handwritten signature in black ink, appearing to read 'Shelley Tidwell', with a large, stylized loop at the end.

Shelley Tidwell

Internal Revenue Agent